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**567—209.11 (455B,455E) Ineligible costs.** Financial assistance shall not be provided or used for costs including, but not limited to, the following:

- 1. Taxes;
- 2. Vehicle registration;
- 3. Overhead expenses;
- 4. Indirect costs;
- 5. Legal costs;
- 6. Contingency funds;
- 7. Proposal preparation;
- 8. Contractual project administration;
- 9. Land acquisition;
- 10. Office furniture, office computers, fax machines and other office furnishings and equipment;
- 11. Costs for which payment has been or will be received under another federal, state or private financial assistance program;
- 12. Costs incurred before a written agreement has been executed between the applicant and the department; and
- 13. Insurance premiums or other costs associated with insuring items purchased using program funds.

[ARC 2314C, IAB 12/23/15, effective 1/27/16]